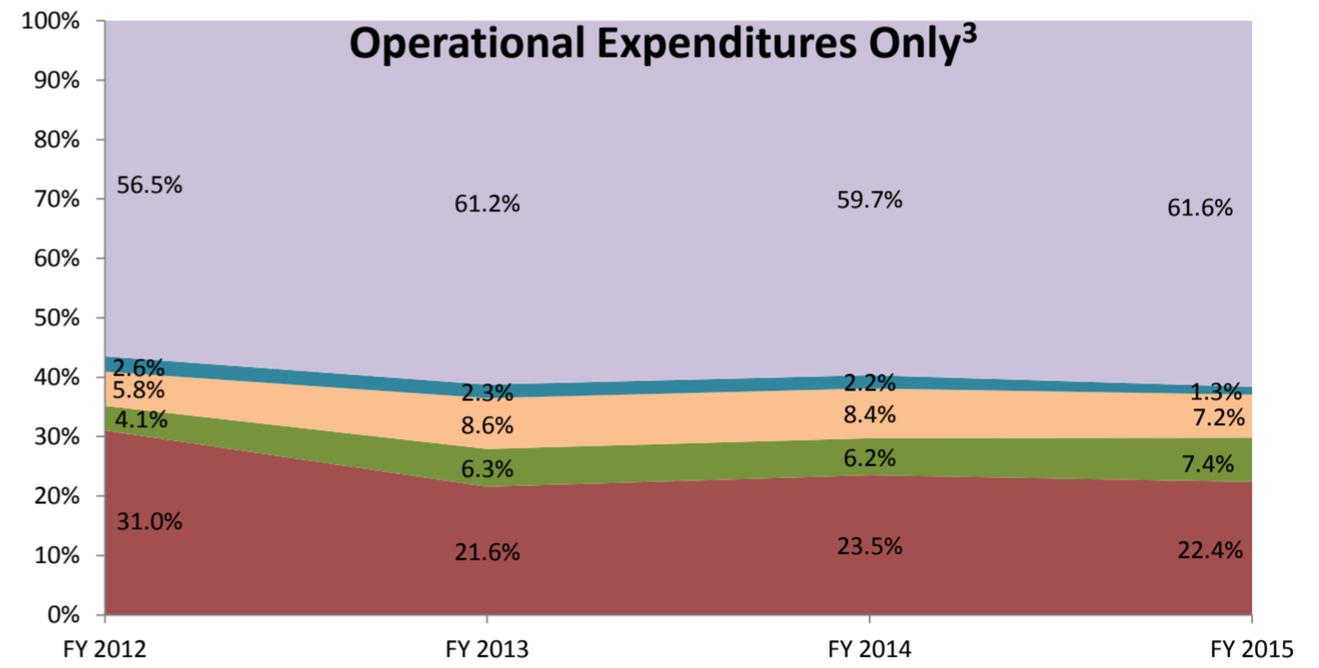
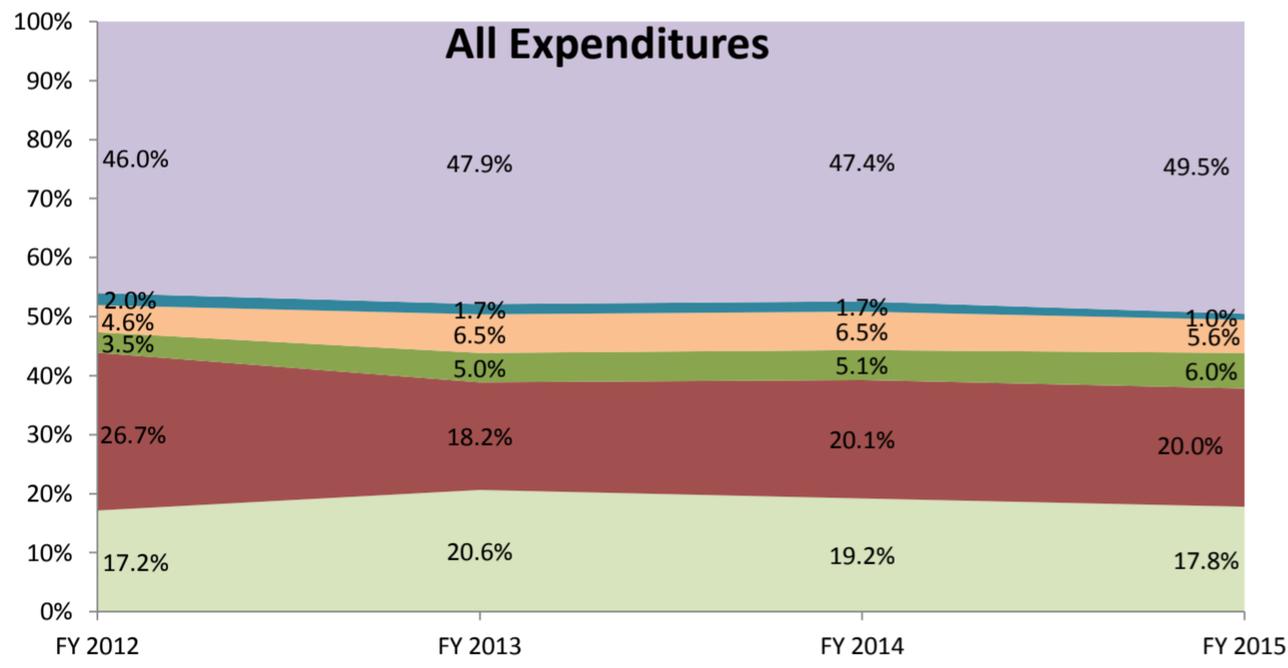


School Corporation Expenditures by Account
Biannual Financial Report Data
Clinton Central School Corp (1150)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$4,791,368	52.7%	\$6,072,279	57.5%	\$5,778,568	46.0%	\$5,487,693	47.9%	\$5,014,675	47.4%	\$5,409,019	49.5%
Student Instructional Support	\$741,985	8.2%	\$791,195	7.5%	\$832,939	6.6%	\$947,784	8.3%	\$871,992	8.2%	\$724,140	6.6%
Total	\$5,533,353	60.9%	\$6,863,474	65.0%	\$6,611,506	52.6%	\$6,435,477	56.2%	\$5,886,667	55.7%	\$6,133,160	56.2%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$2,389,379	26.3%	\$2,578,527	24.4%	\$3,793,120	30.2%	\$2,660,451	23.2%	\$2,659,362	25.1%	\$2,845,355	26.1%
Non Operational	\$1,161,323	12.8%	\$1,111,184	10.5%	\$2,154,021	17.2%	\$2,364,819	20.6%	\$2,029,699	19.2%	\$1,943,496	17.8%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$3,550,702	39.1%	\$3,689,711	35.0%	\$5,947,141	47.4%	\$5,025,271	43.8%	\$4,689,060	44.3%	\$4,788,850	43.8%

Grand Total	\$9,084,055	\$10,553,185	\$12,558,647	\$11,460,748	\$10,575,728	\$10,922,010
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- Non Operational
 - Other Overhead and Operational
 - Corporation Administration
 - School Administration
 - Other Student Instructional Support
 - Student Academic Achievement
- Other Overhead and Operational
 - Corporation Administration
 - School Administration
 - Other Student Instructional Support
 - Student Academic Achievement

Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Clinton Central School Corp (1150)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change			
					2006 to 2015	2009 to 2015	2014 to 2015	
Student Academic Achievement								
11050 Regular Programs	Full Day Kindergarten	\$0	\$139,626	\$212,770	\$232,316	NA	66.4%	9.2%
11100 Regular Programs	Elementary	\$1,538,436	\$2,324,365	\$1,733,581	\$1,751,549	13.9%	-24.6%	1.0%
11300 Regular Programs	High School	\$1,296,866	\$2,195,751	\$1,523,190	\$1,669,419	28.7%	-24.0%	9.6%
11350 Regular Programs	High School - Academic Honors Diploma	\$725	\$0	\$0	\$0	NA	NA	NA
11420 Regular Programs	Vocational Education - Agriculture B	\$103,690	\$141,275	\$147,062	\$158,377	52.7%	12.1%	7.7%
11440 Regular Programs	Vocational Education - Health Occupations	\$0	\$0	\$66,223	\$128,424	NA	NA	93.9%
11450 Regular Programs	Vocational Education - Consumer and Homemaking	\$33,881	\$40,687	\$63,758	\$66,932	97.5%	64.5%	5.0%
11470 Regular Programs	Vocational Education - Business Education	\$25,967	\$45,638	\$77,531	\$14,781	-43.1%	-67.6%	-80.9%
11480 Regular Programs	Vocational Education - Industrial Education A	\$0	\$0	\$19	\$0	NA	NA	NA
11510 Regular Programs	Vocational Education - Cooperative Education	\$12,640	\$15,265	\$0	\$0	NA	NA	NA
11520 Regular Programs	Vocational Education - Area School Participation	\$19,622	\$11,956	\$0	\$0	NA	NA	NA
11590 Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$0	\$2,811	\$0	\$0	NA	NA	NA
11630 Regular Programs	Alternative Education Programs - High School	\$0	\$0	\$0	\$146	NA	NA	NA
12110 Special Programs	Gifted and Talented - Gifted And Talented	\$0	\$0	\$4,493	\$0	NA	NA	NA
12150 Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$20,779	\$23,067	\$18,185	NA	-12.5%	-21.2%
12210 Special Programs	Mental Disabilities - Mild Mental Disabilities	\$75,599	\$190,018	\$98,094	\$76,825	1.6%	-59.6%	-21.7%
12310 Special Programs	Physical Impairment - Orthopedic Impairment	\$18,065	\$3,273	\$29,504	\$37,396	107.0%	1042.4%	26.8%
12340 Special Programs	Physical Impairment - Hearing Impairment	\$0	\$0	\$20,954	\$0	NA	NA	NA
12350 Special Programs	Physical Impairment - Homebound	\$958	\$14,707	\$2,280	\$946	-1.2%	-93.6%	-58.5%
12510 Special Programs	Culturally Different - Communication Disorders	\$31,776	\$44,504	\$43,347	\$50,470	58.8%	13.4%	16.4%
12610 Special Programs	Learning Disability	\$166,354	\$208,448	\$364,385	\$320,665	92.8%	53.8%	-12.0%
12810 Special Programs	Special Education Preschool	\$215	\$31,560	\$71,714	\$77,155	35744.3%	144.5%	7.6%
12900 Special Programs	Other Special Programs	\$0	\$10,356	\$0	\$0	NA	NA	NA
14100 Summer School Programs	Elementary	\$0	\$0	\$3,369	\$3,681	NA	NA	9.3%
14300 Summer School Programs	High School	\$9,653	\$1,407	\$0	\$0	NA	NA	NA
16100 Remediation	Remediation Testing	\$0	\$0	\$20,097	\$0	NA	NA	NA
16200 Remediation	Preventive Remediation	\$26,397	\$38,296	\$21,203	\$27,921	5.8%	-27.1%	31.7%
17300 Pay. to Other Gov. Units in State	Area Vocat. School (Part. Share)	\$0	\$16,779	\$85,652	\$30,433	NA	81.4%	-64.5%
17400 Pay. to Other Gov. Units in State	Joint Services and Supply - Special Ed.	\$84,486	\$183,025	\$149,949	\$165,345	95.7%	-9.7%	10.3%
22120 Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$0	\$10,200	\$0	\$0	NA	NA	NA
22190 Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$0	\$29,794	\$41,355	\$16,432	NA	-44.8%	-60.3%
22220 Instruction	Library/Media Services - School Library	\$115,352	\$83,382	\$64,952	\$62,568	-45.8%	-25.0%	-3.7%
22330 Instruction	Instruc. Related Tech. - Systems Analysis and Planning	\$0	\$0	\$800	\$1,100	NA	NA	37.5%
22350 Instruction	Instruc. Related Tech. - Systems Operations	\$0	\$0	\$68,472	\$162,020	NA	NA	136.6%
22360 Instruction	Instruc. Related Tech. - Network Support	\$0	\$147,653	\$3,312	\$60,643	NA	-58.9%	1731.1%
22370 Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$0	\$5,637	\$3,425	NA	NA	-39.2%
22900 Instruction	Other Support Service - Instruct. Staff	\$0	\$0	\$3,821	\$13,000	NA	NA	240.3%
25520 Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$85,759	\$120,723	\$64,085	\$241,128	181.2%	99.7%	276.3%
25540 Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$76	\$0	\$0	\$0	NA	NA	NA
25560 Central Services	Textbks. for Rent/Resale - Public Information Services	\$0	\$0	\$0	\$17,739	NA	NA	NA
26497 NA	Teachers Retir. Fund - 07 Acct. Code	\$225,894	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total		\$3,872,412	\$6,072,279	\$5,014,675	\$5,409,019	39.7%	-10.9%	7.9%
Student Instructional Support								
21220 Students	Guidance Services - Counseling Services	\$134,498	\$208,116	\$136,863	\$65,534	-51.3%	-68.5%	-52.1%
21340 Students	Health Services - Nurse Services	\$29,844	\$48,761	\$37,349	\$45,389	52.1%	-6.9%	21.5%
21430 Students	Psychological Services - Psychological Counseling	\$0	\$0	\$9,000	\$0	NA	NA	NA
21590 Students	Speech Path. & Audio. Serv. - Other	\$1,050	\$0	\$0	\$0	NA	NA	NA
21620 Students	Occ. Therapy Related Services - Occ. Therapy Services	\$0	\$0	\$0	\$500	NA	NA	NA
24100 School Administration	Office of The Principal	\$415,725	\$522,120	\$688,780	\$612,717	47.4%	17.4%	-11.0%
24900 School Administration	Other Support Services - School Admin.	\$0	\$12,198	\$0	\$0	NA	NA	NA
Student Instructional Support Total		\$581,117	\$791,195	\$871,992	\$724,140	24.6%	-8.5%	-17.0%

School Corporation Expenditures by Account
Biannual Financial Report Data
Clinton Central School Corp (1150)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$26,488	\$11,799	\$16,396	\$8,586	-67.6%	-27.2%	-47.6%
23120	General Administration	Board of Education - Service Area Assistants	\$14,754	\$54,764	\$67,518	\$56,694	284.3%	3.5%	-16.0%
23150	General Administration	Board of Education - Legal Services	\$11,684	\$9,651	\$21,660	\$14,046	20.2%	45.5%	-35.2%
23160	General Administration	Board of Education - Promotion Expenses	\$0	\$0	\$927	\$619	NA	NA	-33.2%
23190	General Administration	Board of Education - Other Governing Body Services	\$6,241	\$4,529	\$4,999	\$9,834	57.6%	117.1%	96.7%
23210	General Administration	Executive Administration - Office of The Superintendent	\$112,897	\$124,630	\$208,406	\$216,258	91.6%	73.5%	3.8%
23220	General Administration	Executive Administration - Community Relations	\$2,386	\$21,584	\$3,602	\$751	-68.5%	-96.5%	-79.2%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$0	\$0	\$168	\$48	NA	NA	-71.7%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$925	\$0	\$0	\$0	NA	NA	NA
25150	Central Services	Fiscal Services - Payroll Services	\$61,974	\$18,470	\$0	\$0	NA	NA	NA
25160	Central Services	Fiscal Services - Financial Accounting	\$0	\$225	\$542	\$617	NA	174.0%	13.9%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$0	\$0	\$1,992	\$408	NA	NA	-79.5%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$0	\$3,042	\$3,162	NA	NA	4.0%
25199	Central Services	Fiscal Services - Other - Other	\$0	\$0	\$0	\$1,713	NA	NA	NA
25600	Central Services	Public Information Services	\$0	\$0	\$0	\$175	NA	NA	NA
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$0	\$83,945	\$123,707	NA	NA	47.4%
25840	Central Services	Admin. Tech. Services - Systems Operations	\$0	\$0	\$62,345	\$154,218	NA	NA	147.4%
25850	Central Services	Admin. Tech. Services - Network Support	\$0	\$0	\$42,683	\$51,406	NA	NA	20.4%
25860	Central Services	Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$0	\$165	\$0	NA	NA	NA
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$111	\$106	\$91	\$98	-11.7%	-8.0%	7.6%
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$2,906	\$123,502	\$17,262	\$13,844	376.5%	-88.8%	-19.8%
26200	Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$608,642	\$701,621	\$663,342	\$666,682	9.5%	-5.0%	0.5%
26300	Oper. & Maint. of Plant Serv.	Maintenance of Grounds	\$0	\$0	\$0	\$80	NA	NA	NA
26400	Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$107,343	\$149,657	\$60,783	\$52,134	-51.4%	-65.2%	-14.2%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$500	\$0	\$0	\$0	NA	NA	NA
26500	Oper. & Maint. of Plant Serv.	Vehicle Maintenance (not buses)	\$1,177	\$0	\$0	\$0	NA	NA	NA
26600	Oper. & Maint. of Plant Serv.	Security Services	\$0	\$0	\$75,074	\$21,126	NA	NA	-71.9%
26700	Oper. & Maint. of Plant Serv.	Insurance	\$95,508	\$42,351	\$55,879	\$47,096	-50.7%	11.2%	-15.7%
26800	Oper. & Maint. of Plant Serv.	Other Op. and Maintenance of Plant	\$13,466	\$11,109	\$16,293	\$13,577	0.8%	22.2%	-16.7%
27100	Student Transportation	Vehicle Operation	\$181,470	\$367,245	\$326,914	\$357,212	96.8%	-2.7%	9.3%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$148,405	\$245,811	\$275,011	\$227,187	53.1%	-7.6%	-17.4%
27400	Student Transportation	Purchase of School Buses	\$118,935	\$210,034	\$79,731	\$268,323	125.6%	27.8%	236.5%
27500	Student Transportation	Insurance on Buses	\$29,398	\$13,589	\$18,491	\$13,995	-52.4%	3.0%	-24.3%
27700	Student Transportation	Contracted Transportation Services	\$0	\$6,403	\$136	\$0	NA	NA	NA
27900	Student Transportation	Other Student Transportation Services	\$32,728	\$448	\$0	\$0	NA	NA	NA
31200	Food Services Operations	Food Preparation and Dispensing	\$161,758	\$240,345	\$276,721	\$273,242	68.9%	13.7%	-1.3%
31300	Food Services Operations	Food Delivery	\$169,835	\$196,677	\$232,733	\$52,044	-69.4%	-73.5%	-77.6%
31400	Food Services Operations	Food Purchases	\$0	\$20,900	\$0	\$169,603	NA	711.5%	NA
31900	Food Services Operations	Other Food Services	\$28,719	\$3,075	\$42,512	\$26,870	-6.4%	773.8%	-36.8%
Overhead and Operational Total			\$1,938,249	\$2,578,527	\$2,659,362	\$2,845,355	46.8%	10.3%	7.0%
Non Operational									
33100	Community Service Operations	Direction of Community Services	\$180	\$0	\$0	\$0	NA	NA	NA
33400	Category not Specified	Athletic Coaches	\$149,445	\$161,431	\$199,626	\$214,432	43.5%	32.8%	7.4%
33990	Other Community Services	Other	\$0	\$1,710	\$0	\$0	NA	NA	NA
41000	Category not Specified	Land Acquisition and Development	\$425	\$0	\$0	\$0	NA	NA	NA
43000	Category not Specified	Professional Services	\$18,350	\$17,468	\$12,035	\$24,621	34.2%	41.0%	104.6%
45100	Building Acq., Const. and Impr.	Building Acquisition, Const. and Improv.	\$96,541	\$336,044	\$96,925	\$105,448	9.2%	-68.6%	8.8%
45200	Building Acq., Const. and Impr.	Energy Savings Contracts	\$0	\$0	\$115,253	\$230,506	NA	NA	100.0%
45400	Building Acq., Const. and Impr.	Sports Facilities	\$39,464	\$2,086	\$13,797	\$29,567	-25.1%	1317.4%	114.3%
45500	Building Acq., Const. and Impr.	Rent of Build., Facilities, and Equip.	\$174	\$696	\$0	\$0	NA	NA	NA

School Corporation Expenditures by Account
Biannual Financial Report Data
Clinton Central School Corp (1150)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
46000 Category not Specified Purchase of Moveable Equipment	\$0	\$5,533	\$0	\$0	NA	NA	NA				
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$316,069	\$133,800	\$9,793	\$25,451	-91.9%	-81.0%	159.9%				
51100 Principal on Debt Bonds	\$357,061	\$353,000	\$200,000	\$100,000	-72.0%	-71.7%	-50.0%				
51500 Principal on Debt Bond Anticipation Notes	\$139,888	\$96,418	\$77,309	\$90,972	-35.0%	-5.6%	17.7%				
52100 Interest on Debt Bonds	\$0	\$0	\$1,304,960	\$1,121,500	NA	NA	-14.1%				
60700 Category not Specified Scholarships	\$1,600	\$3,000	\$0	\$1,000	-37.5%	-66.7%	NA				
Non Operational Total					\$1,119,197	\$1,111,184	\$2,029,699	\$1,943,496	73.7%	74.9%	-4.2%
Prorated by Fund											
26491 NA PERF - Academic Achievement	\$16,707	\$0	\$0	\$0	NA	NA	NA				
26491 NA PERF - Instructional Support	\$3,104	\$0	\$0	\$0	NA	NA	NA				
26491 NA PERF - Overhead and Operational	\$12,213	\$0	\$0	\$0	NA	NA	NA				
26491 NA PERF - Non Operational	\$857	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Academic Achievement	\$252,246	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Instructional Support	\$44,195	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Overhead and Operational	\$66,681	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Non Operational	\$11,487	\$0	\$0	\$0	NA	NA	NA				
26493 NA Workman's Compensation - Academic Achievement	\$4,218	\$0	\$0	\$0	NA	NA	NA				
26493 NA Workman's Compensation - Instructional Support	\$829	\$0	\$0	\$0	NA	NA	NA				
26493 NA Workman's Compensation - Overhead and Operational	\$6,575	\$0	\$0	\$0	NA	NA	NA				
26493 NA Workman's Compensation - Non Operational	\$189	\$0	\$0	\$0	NA	NA	NA				
26494 NA Group Insurance - Academic Achievement	\$608,775	\$0	\$0	\$0	NA	NA	NA				
26494 NA Group Insurance - Instructional Support	\$105,900	\$0	\$0	\$0	NA	NA	NA				
26494 NA Group Insurance - Overhead and Operational	\$360,358	\$0	\$0	\$0	NA	NA	NA				
26494 NA Group Insurance - Non Operational	\$27,672	\$0	\$0	\$0	NA	NA	NA				
26496 NA Unemployment Compensation - Academic Achievement	\$127	\$0	\$0	\$0	NA	NA	NA				
26496 NA Unemployment Compensation - Instructional Support	\$23	\$0	\$0	\$0	NA	NA	NA				
26496 NA Unemployment Compensation - Overhead and Operational	\$18	\$0	\$0	\$0	NA	NA	NA				
26496 NA Unemployment Compensation - Non Operational	\$7	\$0	\$0	\$0	NA	NA	NA				
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$36,883	\$0	\$0	\$0	NA	NA	NA				
26498 NA Severance / Early Retirement Pay - Instructional Support	\$6,817	\$0	\$0	\$0	NA	NA	NA				
26498 NA Severance / Early Retirement Pay - Overhead and Operational	\$5,285	\$0	\$0	\$0	NA	NA	NA				
26498 NA Severance / Early Retirement Pay - Non Operational	\$1,914	\$0	\$0	\$0	NA	NA	NA				
Prorated by Fund Total					\$1,573,079	\$0	\$0	\$0	NA	NA	NA